

SENATE MOTION

MR. PRESIDENT:

I move that Engrossed House Bill 1001(ss) be amended to read as follows:

- 1 Page 79, between lines 32 and 33, begin a new paragraph and insert:
- 2 "SECTION 51. IC 6-2.5-8-12 IS ADDED TO THE INDIANA
- 3 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 4 [EFFECTIVE JULY 1, 2002]: **Sec. 12. (a) Notwithstanding any other**
- 5 **provision of this article, the following shall not cause a person that**
- 6 **has contracted with a call center operator for a telephone service**
- 7 **to have a duty to register as a retail merchant or to collect or remit**
- 8 **the state gross retail or use tax imposed by this article:**
- 9 (1) The ownership or leasing by that person of tangible or
- 10 intangible property located at the Indiana premises of the call
- 11 center operator.
- 12 (2) The activities of any kind performed by or on behalf of
- 13 that person at the Indiana premises of the call center
- 14 operator.
- 15 (3) The activities of any kind performed by the call center
- 16 operator in Indiana for or on behalf of that person.
- 17 (b) Tangible or intangible property that is:
- 18 (1) owned or leased by a person that has contracted with a call
- 19 center operator for a telephone service; and
- 20 (2) located at the premises of the call center operator;
- 21 shall not be considered to be, or to create, an office, a place of
- 22 distribution, a sales location, a sample location, a warehouse, a
- 23 storage place, or other place of business maintained, occupied, or
- 24 used in any way by the person. A call center operator with which
- 25 a person has contracted for a telephone service shall not be
- 26 considered to be in any way a representative, an agent, a salesman,
- 27 a canvasser, or a solicitor for the person.
- 28 (c) For purposes of this section, a telephone service shall include
- 29 soliciting orders by telephone, accepting orders by telephone, and

- 1 **making and receiving any other telephone calls."**
- 2 Renumber all SECTIONS consecutively.
 (Reference is to EHB 1001(ss) as printed June 13, 2002.)

Senator JACKMAN